

unless a written verified statement of the amount, nature, and cause of such injury or damage, and the time when and the place where such injury occurred, and the particular defect or negligence of the city or its officers which it is claimed caused or contributed to the injury or damage, shall be presented to the council or filed with the clerk within thirty days after said alleged injury or damage was sustained.

Approved April 8, 2009

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## CHAPTER 47

### INCOME TAX RETURN DEADLINES FOR ACTIVE DUTY MILITARY PERSONNEL

S.F. 253

**AN ACT** relating to the time allowed certain active duty military personnel to file a state income tax return and including a retroactive applicability date provision.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.21, unnumbered paragraph 2, Code 2009, is amended to read as follows:

An individual in the armed forces of the United States serving in an area designated by the president of the United States or the United States Congress as a combat zone or as a qualified hazardous duty area, or deployed outside the United States away from the individual's permanent duty station while participating in an operation designated by the United States secretary of defense as a contingency operation as defined in 10 U.S.C. § 101(a)(13), or which became such a contingency operation by the operation of law, or an individual serving in support of those forces, is allowed the same additional time period after leaving the combat zone or the qualified hazardous duty area, or ceasing to participate in such contingency operation, or after a period of continuous hospitalization, to file a state income tax return or perform other acts related to the department, as would constitute timely filing of the return or timely performance of other acts described in section 7508(a) of the Internal Revenue Code. An individual on active duty federal military service in the armed forces, armed forces military reserve, or national guard who is deployed outside the United States in other than a combat zone, qualified hazardous duty area or contingency operation is allowed the same additional period of time described in section 7508(a) of the Internal Revenue Code to file a state income tax return or perform other acts related to the department. For the purposes of this paragraph, "other acts related to the department" includes filing claims for refund for any tax administered by the department, making tax payments other than withholding payments, filing appeals on the tax matters, filing other tax returns, and performing other acts described in the department's rules. The additional time period allowed applies to the spouse of the individual described in this paragraph to the extent the spouse files jointly or separately on the combined return form with the individual or when the spouse is a party with the individual to any matter for which the additional time period is allowed.

Sec. 2. **RETROACTIVE APPLICABILITY.** This Act applies retroactively to January 1, 2008, for tax years beginning on or after that date.

Approved April 8, 2009

**CHAPTER 48****REGULATION OF CREDIT UNIONS —  
COMPLAINT RESPONSE PROCESS***H.F. 180*

**AN ACT** providing for the development of a complaint response process by the superintendent of credit unions and relating to the confidentiality of information obtained during the course of that process.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 22.7, Code 2009, is amended by adding the following new subsection: NEW SUBSECTION. 62. Information obtained by the superintendent of credit unions in connection with a complaint response process as provided in section 533.501, subsection 3.

Sec. 2. Section 533.501, Code 2009, is amended by adding the following new subsection: NEW SUBSECTION. 3. COMPLAINT RESPONSE PROCESS. The superintendent shall adopt rules establishing a complaint response process that shall include provisions relating to but not limited to complaint intake, preliminary informal and formal investigation procedures, complaint dismissal procedures, and imposition of remedial sanctions through an administrative resolution procedure or a contested case hearing.

a. Notwithstanding chapter 22, the superintendent shall keep confidential any social security number, residence address, or residence telephone number obtained in connection with a complaint intake, investigation, dismissal, or imposition of remedial sanctions, and may keep confidential the name of the complainant, the name of the subject of the complaint, and any other information obtained in connection with a complaint intake, investigation, dismissal, or imposition of remedial sanctions, if disclosure is not required in the performance of the duties of the superintendent, or in order to accomplish the provisions of this chapter, or otherwise required by law. At the discretion of the superintendent, the name of the complainant, residence address of the complainant, and residence telephone number of the complainant may be provided to the subject of the complaint, or to an authorized agent of such person, without waiving the confidentiality afforded by this subsection, provided that the superintendent has notified the complainant in advance of such disclosure. Disclosure or release of information by the superintendent in the course of an administrative or judicial proceeding shall not constitute a violation of this subsection.

b. Notwithstanding chapter 22, or paragraph “a” of this subsection, if the superintendent determines it is necessary or appropriate in the public interest or for the protection of the public, the superintendent may share information with other regulatory authorities or government agencies and may publish information concerning a complaint if it is determined that there is or has been a violation of this chapter, the laws of this state or the United States, or a rule promulgated or order issued pursuant to this chapter. Such information as the superintendent deems appropriate may be redacted so that the sharing, releasing, or publishing of the information in accordance with this subsection does not make available personally identifiable information.

Approved April 8, 2009